

- Attach as many schedules as necessary to your Nebraska Personal Property Return
- Retain one copy for your records

For Tax Year

[illegible]

TABLE 1 — Nebraska Net Book Depreciation Factors

Year	RECOVERY PERIOD IN YEARS					
	3	5	7	10	15	20
1	75.00%	85.00%	89.29%	92.50%	95.00%	96.25%
2	37.50	59.50	70.16	78.62	85.50	89.03
3	12.50	41.65	55.13	66.83	76.95	82.35
4	0.00	24.99	42.88	56.81	69.25	76.18
5		8.33	30.63	48.07	62.32	70.46
6		0.00	18.38	39.33	56.09	65.18
7			6.13	30.59	50.19	60.29
8			0.00	21.85	44.29	55.77
9				13.11	38.38	51.31
10				4.37	32.48	46.85
11				0.00	26.57	42.38
12					20.67	37.92
13					14.76	33.46
14					8.86	29.00
15					2.95	24.54
16					0.00	20.08
17						15.62
18						11.15
19						6.69
20						2.23
21						0.00

TABLE 2 — Recovery Periods

(Equivalent to the Federal "Modified Accelerated Cost Recovery System" [MACRS])

PART A	PERSONAL PROPERTY USED IN ALL BUSINESS ACTIVITIES, WITHOUT REGARD TO THE TYPE OF BUSINESS	Recovery Period
	Office furniture, fixtures, and equipment (telephones, communication equipment)	7
	Information systems, computers and peripheral equipment, calculators, typewriters, adding machines, copiers, duplicating equipment	5
TRANSPORTATION:		
	Light and heavy general purpose trucks and cars (unlicensed)	5
	Trailers and trailer-mounted containers	5
	Airplanes and helicopters not used for commercial or contract carrying of passengers or freight	5
	Railroad cars and locomotives not owned by railroad transportation companies	7
	Water transportation vessels, barges, etc.	10
PART B	OTHER PERSONAL PROPERTY USED IN THE FOLLOWING BUSINESS ACTIVITIES	
DISTRIBUTIVE TRADES AND SERVICES:		
	Wholesale and retail trades, and personal and professional services	5
AGRICULTURAL:		
	Agricultural machinery and equipment, including irrigation equipment	7
MANUFACTURING:		
	Grain and grain mill products	10
	Sugar and sugar products	10
	Vegetable oils and vegetable oil products	10
	Other food and beverages	7
	Yarn, thread, woven products, and nonwoven fabrics	7
	Wood products and furniture	7
	Printing, publishing, and allied materials	7
	Rubber products and finished plastic products	7
	Leather and leather products	7
	Glass products	7
	Stone and clay products	7
	Primary nonferrous metals	7
	Foundry, steel mill, and fabricated metal products	7
	Electrical and nonelectrical machinery and other mechanical products	7
	Manufacture of motor vehicles	7

TABLE 2 (continued)

	Recovery Period
MANUFACTURING (continued)	
Manufacture of aerospace products	7
Manufacture of athletic, jewelry, and other goods	7
Knitted goods and textured yarns	5
Carpets and dyeing, finishing, and packaging of textile products and manufacture of medical and dental supplies	5
Apparel and other finished products	5
Special tools and devices for food and beverages, rubber products, finished plastic products, glass products, fabricated metal products, and manufacture of motor vehicles	3
Sawmill equipment in permanent sawmills	7
Sawmill equipment in temporary facility	5
OIL AND MINERAL:	
Mining – assets used in mining and quarry (e.g., sand, gravel, stone, etc.)	7
Exploration for and production of petroleum and natural gas, including gathering pipelines and related storage facilities, compression or pumping equipment	7
Drilling onshore oil and gas wells	5
CONSTRUCTION:	
Assets used in construction by general building, special trade, heavy and marine construction contractors, operative and investment builders, real estate subdividers and developers, and others except railroads	5
TELEPHONE COMMUNICATIONS AND RADIO AND TELEVISION BROADCASTING:	
Telephone distribution plant (poles, lines, aerial wires, underground conduits, etc.)	15
Telephone central office equipment (central office switching equipment)	10
Telephone station equipment	7
Computer-based telephone central office switching equipment (function are those of a computer or peripheral equipment used in its capacity as telephone central office equipment)	5
Radio and television broadcasting (except transmission towers)	5
Cable and long-line systems (transmission lines)	20
TELEGRAPH AND SATELLITE COMMUNICATIONS:	
Central office control facilities (switching and monitoring signals)	10
High-frequency radio and microwave systems (transmitters, receivers, transmission lines, and towers)....	7
Computerized switching, channeling, and associated equipment	7
Satellite ground segment property	7
Equipment installed on customer premises	7
Support equipment	7
Headend	7
CABLE TELEVISION:	
Subscriber connection and distribution systems	7
Program origination	5
Service and test	5
Microwave systems	5
RECREATION:	
Assets used in provision of entertainment for fee (e.g., bowling alleys, billiard and pool halls, theaters, miniature golf courses, etc.)	7
Theme and amusement parks	7
MISCELLANEOUS:	
Electric utility transmission and distribution plant	20
Waste reduction and resource recovery plants	7
Furniture and appliances used in rental property	7